IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :13901 of 2006

Dated: 10th July 2006.

Between:

M/s Pokarna Limited

..... PETITIONER

AND

The Commissioner of Customs (Appeals), L.B. Stadium Road, Basheerbagh, Hyderabad and others

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO :13901 of 2006

ORAL ORDER:

(Per the Hon'ble Sri Justice J.Chelameswar)

This writ petition is filed with the prayer as follows:

> " For the reasons stated above, that it is prayed that this Hon'ble Court may be pleased to issue an appropriate Writ, Order or direction preferably one in the nature of Writ of Certiorari, calling for the records relating to the Speaking Order C.No.S/47/Ref/56/2005-ACC dated 23-12-2005 as confirmed by the order of the 1st respondent vide Order in Appeal No.21/2006 (H-II) CUS, dated 28-02-2006 and quash the same, as arbitrary, illegal and contrary and consequently direct the respondents to refund the sum of Rs.3,75,252-56 ps., paid in excess by the Petitioner towards Central Excise Duty to the Petitioner forthwith and pass such other or further orders as are necessary in the interest of justice."

The original order of the 2nd respondent dated 23-12-2005 is confirmed in appeal by an order dated 28-02-2006, of the 1st respondent. The order of the 1st respondent is admittedly, an appealable order under Section 129-A of the Customs Act, 1962.

In the circumstances, we do not see any reason to entertain the writ petition, therefore, the same is

accordingly, dismissed at the stage of admission, as there is an effective alternative remedy available.

J.Chelameswar, J

D.Appa Rao, J

10th July 2006
mrk